

1951

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Library

ANNUAL REPORTS

of the

SELECTMEN, TREASURER, AUDITOR, TOWN
CLERK, TRUSTEES, AND OFFICERS
OF THE BAKER LIBRARY

of the

TOWN OF BOW

NEW HAMPSHIRE

For the Fiscal Year Ending December 31, 1951

with the

Report of the School District for the Fiscal Year
Ending June 30, 1951

and

Vital Statistics for the Year Ending Dec. 31, 1951

BRIDGE & BYRON
CONCORD, N. H.

TOWN OFFICERS

Moderator

ANDREW M. NICOLL

Representative

ANDREW M. NICOLL

Selectmen

WILBUR H. VAUGHN ARTHUR C. CHADWICK, JR.
NORMAN KILMISTER

Treasurer

LAURA B. SARGENT

Town Clerk

ANNIE C. FOOTE

Health Officer

JOHN W. FOOTE

Road Agent

AL C. HAMMOND

Supervisors

HARRY D. CLOUGH HAROLD W. HOWE
HOWARD C. DAY

Tax Collector

VIRGINIA F. ABBOTT

Budget Committee

CARL D. OGDEN	Term expires 1952
NORMAN ORDWAY	Term expires 1952
BURTON M. WHEELER	Term expires 1953
WILLIAM A. WHITE	Term expires 1953
ROY PEASLEE	Term expires 1954
CARL EVANS	Term expires 1954

Library Trustees

BURTON M. WHEELER	Term expires 1952
CARL D. OGDEN	Term expires 1953
HAROLD W. HOWE	Term expires 1954
CARL EVANS	Term expires 1955
WILLIAM A. WHITE	Term expires 1956

Librarian

ANNIE C. FOOTE

Trustees of Trust Funds

RUFUS H. WHITE	Term expires 1952
CHANDLER F. ORDWAY	Term expires 1953
ASA H. MORGAN	Term expires 1954

Sexton

JOHN W. FOOTE

Police Officers

ARTHUR SARGENT, Chief
 ROBERT DAY, Special
 HAROLD GEER, Special

Surveyors of Wood and Lumber

WILLIAM W. COLBY	CARL OGDEN
FLETCHER H. CLOUGH	

Fire Department Officers

HAROLD W. HOWE, Chief
 HOWARD C. DAY, Deputy Chief
 WILLIAM W. COLBY, Capt.
 C. OTIS WELCH, Capt.
 THOMAS GOLEY, 1st Lieut.
 EARL LAMORA, 1st Lieut.
 HAROLD GEER, 2nd Lieut.
 HARRY ADAMS, 2nd Lieut.
 CARL D. OGDEN, Sec.-Treas.

Fire Warden

HOWARD C. DAY
 Tel. 2496-W-3

Deputies

HARRY D. CLOUGH,	Tel. 683-13
BURT BROWN,	Tel. 3287-4
WILBUR H. VAUGHN,	Tel. 686-M11
CARL D. OGDEN,	Tel. 2496-2
WILLIAM W. COLBY,	Tel. Dunbarton 8-11
HAROLD W. HOWE,	Tel. 2448-W
DONALD FOOTE,	Tel. 3287-11
THOMAS GOLEY,	Tel. 2217-W3
ROBERT FOCHT	

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Bow on Tuesday, the 11th day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the town will vote to accept the budget as submitted by the budget committee.
3. To see if the town will vote to authorize the board of selectmen to withdraw \$3,425 from the Capital Reserve Fund for the purchase of a new truck and sander as recommended by the budget committee.
4. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes.
5. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and make an appropriation to cover the expense of the audit.
6. To see what action the town will take in regards to allowing legalized Beano to be played in town. (This vote to be by ballot.)
7. To see if the town will give the selectmen authority to sell, lease, or rent property deeded to the town by the tax collector. This vote to stand until rescinded by vote of the town.

8. To see if the town will give the selectmen authority to sell the half acre lot on the River Road.

9. To see if the town will accept a trust fund of three hundred (\$300.00) dollars, the interest to be used for the upkeep of the Clara E. and John A. Rowell lot located in the Evans Cemetery.

10. To see if the town will accept a trust fund of one hundred fifty (\$150.00) dollars, the interest to be used for the upkeep of the White lot located in the Alexander Cemetery.

11. To hear the reports of standing committees, and take any action relating thereto.

12. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 20th day of February, in the year of our Lord nineteen hundred and fifty-two.

WILBUR H. VAUGHN,
ARTHUR C. CHADWICK, JR.,
NORMAN KILMISTER,
Selectmen of Bow.

A true copy of Warrant — Attest.

WILBUR H. VAUGHN,
ARTHUR C. CHADWICK, JR.,
NORMAN KILMISTER,
Selectmen of Bow.

Budget Form (A) for Towns which have adopted
BUDGET OF THE TOWN
Estimates of Revenue and Expenditures of the Ensuing
Estimated and Actual Revenue, Appropriations and Expenditures

Sources of Revenue	Estimated Revenue Previous Year, 1951	Actual Revenue Previous Year, 1951	Estimated Revenue Ensuing Year, 1952
From State:			
Interest and Dividends Tax	\$733.56	\$637.19	\$637.19
Railroad Tax	113.67	116.61	116.61
Savings Bank Tax	87.19	89.19	89.19
Hedgehog		149.75	5.50
Welfare Refund		244.00	
Reimbursement a/c Exemption of Growing Wood and Timber	200.00	694.23	200.00
For Fighting Forest Fires	100.00	30.46	50.00
Head Tax Fees		11.36	
Reimbursement a/c Old Age Assistance		31.25	
Road Toll Refund	75.00	70.93	75.00
From Local Sources Except Taxes:			
Dog Licenses	550.00	499.86	500.00
Business Licenses, Permits and Filing Fees ..	125.00	13.00	10.00
Rent of Town Hall and Other Buildings	75.00	79.00	75.00
Interest Received on Taxes and Deposits	175.00	192.41	175.00
Income of Departments:			
Highway, Including Rental of Equipment		356.40	
Tarring Driveways	100.00	105.36	100.00
Plowing Driveways	200.00	620.00	200.00
Refunds		587.43	
Motor Vehicle Permit Fees	2,500.00	2,836.18	2,500.00
Sale of Town Property	120.89	289.89	
From County:			
Soldiers' Aid	632.54	622.18	214.42
Refund on Wood		8.00	
Amount Raised by Issue of Bonds or Notes:			
Temporary Loans	44,000.00	45,000.00	45,000.00
From Local Taxes Other Than Property Taxes:			
Poll Taxes—Regular at \$2	900.00	1,076.00	900.00
National Bank Stock Taxes	10.00	10.00	10.00
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	\$50,697.85	\$54,370.68	\$50,857.91
Amount to be Raised by Property Taxes (Exclusive of County and School Taxes)		31,285.13 53,633.00	33,001.95 53,487.18
TOTAL REVENUES		\$84,918.13	\$86,489.13

**the Provisions of the Municipal Budget Law
OF BOW, NEW HAMPSHIRE**

**Year January 1, 1952 to December 31, 1952, Compared with
of the Previous Year, January 1, 1951 to December 31, 1951**

Purposes of Expenditures	Appropriations Previous Year, 1951	Actual Exp'ditures Previous Year, 1951	Approp't'ns Recomm'd by Budget Committee 1952
CURRENT MAINTENANCE EXPENSES:			
General Government:			
Town Officers' Salaries	\$1,800.00	\$1,792.00	\$2,000.00
Town Officers' Expenses	750.00	678.40	700.00
Election and Registration Expenses	25.00	46.00	400.00
Expenses Town Hall and Other Town Buildings	720.00	605.67	150.00
Protection of Persons and Property:			
Bounties		5.50	5.00
Police Department	75.00	65.00	50.00
Fire Department, including Forest Fires ..	1,500.00	1,500.00	1,525.00
Forest Fires		278.20	300.00
Health:			
Health Department, including Hospitals ..	450.00	450.00	556.00
Vital Statistics	35.00	39.75	40.00
Highways and Bridges:			
Town Maintenance—Summer	†12,468.00	†5,315.33	
Town Maintenance—Winter		†4,472.06	
Street Lighting	2,468.16	2,435.07	2,500.00
General Expenses of Highway Department ..		†5,418.79	†19,000.00
Town Road Aid	733.97	1,198.60	733.86
Libraries:			
Libraries	650.00	633.11	275.00
Public Welfare:			
County Poor		204.06	
Town Poor	1,500.00	1,843.25	2,100.00
Old Age Assistance	2,500.00	2,950.76	3,000.00
Patriotic Purposes:			
Civil Defense	100.00	100.00	125.00
Special Poll Tax to State		12.00	
Recreation:			
Parks and Playgrounds, including Band Concerts	585.00	584.24	400.00
Public Service Enterprises:			
Cemeteries	650.00	482.94	500.00
Unclassified:			
Taxes Bought by Town		667.73	
Damages and Legal Expenses, including Dog Damage	200.00	119.55	150.00
Reappraisal	4,000.00	4,000.00	4,000.00
Audit	75.00	74.81	75.00
Abatements		160.03	
Interest:			
On Temporary Loans		268.75	275.00
INDEBTEDNESS:			
Payment on Principal of Debt:			
Temporary Loans		45,000.00	
Payment to Capital Reserve Funds		3,548.96	
TOTAL EXPENDITURES	\$31,285.13	\$36,401.60	\$38,859.86

CARL D. OGDEN
CARL B. EVANS
BURTON M. WHEELER
HALSTEAD N. COLBY

WILLIAM A. WHITE
NORMAN P. ORDWAY
WILBUR H. VAUGHN
ROY W. PEASLEE

Budget Committee

SELECTMEN'S REPORT

Summary Inventory

Land and Buildings:

Resident	\$689,995.00	
Non-resident	160,719.00	
	<hr/>	\$850,714.00

Soldiers' Exemption (\$66,665.00)

Electric Utilities \$974,960.00

Horses:

Resident	33	\$2,125.00	
Non-resident	1	75.00	
	<hr/>	<hr/>	
	34		\$2,200.00

Cows:

Resident	115	\$15,775.00	
Non-resident	6	1,350.00	
	<hr/>	<hr/>	
	121		\$17,125.00

Neat Stock:

Resident	11	\$1,135.00	
Non-resident	1	175.00	
	<hr/>	<hr/>	
	12		\$1,310.00

Sheep and Goats:

Resident	26		\$260.00
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Hogs:

Resident	4	\$100.00	
Non-resident	3	75.00	
	<u>7</u>		\$175.00

Fur Bearing Animals:

Resident	6		\$300.00
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Fowls:

Resident	9,073		\$12,747.00
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Portable Mills and Road Machines:

Resident	2	\$300.00	
Non-resident	11	12,500.00	
	<u>13</u>		\$12,800.00

Wood and Lumber:

Resident		\$500.00	
Non-resident		27,210.00	
		<u></u>	\$27,710.00

Gas Pumps and Tanks:

Resident		\$245.00	
Non-resident		625.00	
		<u></u>	\$870.00

Stock in Trade:

Resident		\$4,825.00	
Non-resident		239,787.00	
		<u></u>	\$244,612.00

Mills and Machinery:

Non-resident			\$163,707.00
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Grand Total			<u>\$2,242,825.00</u>
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LIST OF APPROPRIATIONS

Town Officers' Salaries	\$1,800.00
Town Officers' Expenses	750.00
Election and Registration	25.00
Expense of Town Hall	200.00
Police Department	75.00
Health Officer	25.00
Vital Statistics	35.00
Town Poor	1,500.00
Old Age Assistance	2,500.00
Highways and Bridges	12,468.00
Street Lights	2,468.16
Concord Hospital	425.00
Cemeteries	650.00
Library	650.00
Audit	75.00
Class V Roads	733.97
Fire Department	1,500.00
Recreation Area	585.00
Re-appraisal	4,000.00
Town Hall Furnace	520.00
Civil Defense	100.00
County Tax	9,683.76
School Appropriation	53,633.00
Damages and Legal Expenses	200.00
	<hr/>
Total	\$94,601.89

Taxes and Rates

Appropriations and taxes assessed	\$94,601.89
Less estimated receipts	6,389.18
	<hr/>
	\$88,212.71
Plus overlay	208.89
	<hr/>
Net amount to be raised by taxation	\$88,421.60

Less 475 polls at \$2.00	950.00
Less National Bank Stock tax	10.00
	<hr/>
Amount to be raised by property tax	\$87,461.60
Taxes Committed to Collector:	
Property taxes	\$87,461.60
Poll taxes	950.00
National Bank stock tax	10.00
	<hr/>
Total taxes committed to Collector	\$\$88,421.60
Tax rate — on \$100.00	\$3.90

We hereby certify that the foregoing information contained in this report was taken from the official records, and is complete to the best of our knowledge and belief.

WILBUR H. VAUGHN,
 ARTHUR C. CHADWICK, JR.,
 NORMAN KILMISTER,
 Selectmen.

FINANCIAL REPORT

February 20, 1952

Assets

Cash :	
In hands of Treasurer	\$16,855.36
In hands of Officials	8.20
Capital Reserve Funds :	
New truck and snow plow	3,571.14
Accounts Due to the Town :	
Due from State :	
Bounties	5.50
Due from County :	
Direct Aid	204.06
Other Bills Due Town :	
Frank Tyrill, forest fire	213.20
Unredeemed Taxes (from tax sale on account of) :	
Levy of 1950	564.17
Levy of 1949	262.89
Previous years	9.68
Uncollected Taxes :	
Levy of 1951	7,398.83
Levy of 1950	5.04
State Head Taxes—Levy of 1951	355.00
	<hr/>
Total Assets	\$29,453.07

Liabilities

Accounts Owed by the Town :	
Due Town Clerk, a/c excess remittances	15.33
Due Tax Collector, a/c 2% Head Taxes collected	50.33

Due to State:	
State Head Taxes—1951	2,821.17
(Uncollected, \$355.00) (Collected—not remitted to State Treas., \$2,466.17)	
Due to School Districts:	
Balance of appropriation	21,633.00
Capital Reserve Funds: (Offsets similar Asset account)	3,571.14
	<hr/>
Total Liabilities	\$28,090.97
Excess of assets over liabilities (surplus)	1,362.10
	<hr/>
Grand Total	\$29,453.07

Receipts

From Local Taxes:	
Property taxes — current year	\$81,020.32
Poll taxes — current year, regular	
at \$2.00	712.00
National Bank stock taxes	10.00
Timber yield tax	424.78
	<hr/>
Total current year's taxes col- lected and remitted	\$82,167.10
Head taxes, current year, special, State, at \$5.00	2,575.00
Head tax penalties	11.50
Property taxes, previous years	6,759.21
Poll taxes, previous years, regular at \$2.00	364.00
Interest received on taxes	192.41
Tax sales redeemed	224.97
From State:	
Head tax fees	11.36
Road toll refunds	70.93
Welfare refund	244.00
Interest and dividend tax	637.19

Railroad tax	116.61
Savings bank tax	89.19
Reimbursement, timber tax	694.23
Fighting forest fires	30.46
Bounties	149.75
Old age recovery	31.25
From County :	
For support of poor	622.18
Refund on wood	8.00
From Local Sources Except Taxes :	
Dog licenses	499.86
Business licenses, permits, and filing fees	13.00
Rent of town property	79.00
Income from departments	356.40
Registration of motor vehicles, 1950 permits	50.70
Registration of motor vehicles, 1951 permits	2,785.48
Receipts Other than Current Revenue :	
Temporary loans in anticipation of taxes	45,000.00
Plowing driveways	620.00
Tarring driveways	105.16
Refunds	587.43
Sale of town property	289.89
Total receipts from all sources	\$145,386.26
Cash on hand January 1, 1951	13,614.34
Grand total	\$159,000.60

Payments

Current Maintenance Expenses :

General Government :

Town officers' salaries	\$1,792.00
Town officers' expenses	678.40
Election and registration expenses	46.00
Expense town hall and other buildings	605.67

Protection of Persons and Property :	
Police department,	65.00
Fire department, including forest fires	1,778.20
Bounties	5.50
Damage by dogs	70.67
Health :	
Health department, including hospitals	450.00
Vital statistics	39.75
Highways and Bridges :	
Town road aid	1,198.60
Town maintenance	9,787.39
(Summer — \$5,315.33)	
(Winter — \$4,472.06)	
Street lighting	2,435.07
General expense, highway department	5,418.79
Libraries :	
Baker Free Library	633.11
Public Welfare :	
Old age assistance	2,950.76
Town poor	1,843.25
County poor	204.06
Recreation :	
Playground	584.24
Public Service Enterprises :	
Cemeteries, including hearse hire	482.94
Unclassified :	
Damages and legal expenses	48.88
Civil Defense	100.00
Taxes bought by town	667.73
Discounts, abatements and refunds	160.03
Audit	74.81
Interest :	
Paid on temporary loans in anticipation of taxes	268.75
Outlay for Permanent Improvements :	
Reappraisal	4,000.00

Indebtedness:

Payments on temporary loans in anticipation of taxes		45,000.00
Payments to capital reserve fund		3,548.96
Payments to Other Governmental Divisions:		
Special poll taxes at \$3.00 paid to State Treasurer		12.00
Taxes paid to County		9,683.76
Payments to School District:		
1950 tax	\$15,408.80	
1951 tax	32,000.00	
	<hr/>	47,408.80
		<hr/>
Total payments for all purposes		\$142,043.12
Cash on hand December 31, 1951		16,957.48
		<hr/>
Grand total		\$159,000.60

SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	\$3,500.00
Furniture and equipment	1,000.00
Libraries, lands and buildings	10,000.00
Furniture and equipment	7,000.00
Fire Department, lands and buildings	2,000.00
Equipment	10,000.00
Highway Department, lands and buildings	1,500.00
Equipment	8,000.00
Schools, lands and buildings	72,000.00
Equipment	3,000.00
All lands and buildings acquired through Tax Collector's deeds:	
2 acre Euclide Duford land	75.00
10 acre Walker and Riddle lot	100.00
25 acre Fred Jordan lot	125.00
48 acre Wheeler lot	250.00
½ of John A. Clark and Eastman lot	100.00
16 acre Towle lot	80.00
All other property and equipment:	
Town wood lot	500.00
One- One-half acre on River Road	10.00
	<hr/>
Total	\$119,240.00

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

WILBUR H. VAUGHN,
 ARTHUR C. CHADWICK, JR.,
 NORMAN KILMISTER,
 Selectmen.
 LAURA B. SARGENT,
 Treasurer.

February 18, 1952.

TOWN CLERK'S REPORT, 1951-52

Receipts:

Balance on hand, 1950	\$23.88
Auto tax, 1950	26.82
Auto tax, 1951	2,925.76

Paid Treasurer

\$2,976.46

Dog Licenses:

11 kennels	\$132.00
160 males	320.00
22 females	110.00
Part time (1)	3.33

Total	\$565.33
Less license fees	38.80

Paid Treasurer

526.53

Total receipts

\$3,503.99

ANNIE C. FOOTE,
Clerk.

TAX COLLECTOR'S REPORT

Summary of Warrant

Levy of 1951

Dr.

Taxes committed to Collector:

Property	\$87,470.55	
Polls	950.00	
National Bank Stock	10.00	
Added taxes:		
Property	265.20	
Polls	38.00	
Interest	6.52	
		<hr/> \$88,740.27

Cr.

Property	\$81,000.37	
Polls	688.00	
National Bank Stock	10.00	
Interest	6.52	
Abatements allowed:		
Property	9.95	
Polls	24.00	
	<hr/> 33.95	
		<hr/> \$81,738.84

Uncollected taxes, Dec. 31, 1951:

Property	\$6,749.43	
Polls	252.00	
	<hr/> 7,001.43	
		<hr/> \$88,740.27

A true account of all money received and paid to the Treasurer from January 1, 1951 to January 1, 1952.

VIRGINIA ABBOTT,
Collector.

1951 Timber Tax

Dr.

Amount of warrant	\$777.18	
Addenda	63.14	
Interest	.06	
	<hr/>	\$840.38

Cr.

Remitted to treasurer:		
Tax	\$424.72	
Interest	.06	
	<hr/>	
	\$424.78	
Uncollected	415.60	
	<hr/>	\$840.38

Levy of 1950

Dr.

Uncollected taxes:		
Property	\$6,759.21	
Polls	342.00	
Added tax:		
Polls	24.00	
Interest	163.27	
	<hr/>	\$7,288.48

Cr.

Remitted to treasurer:		
Property	\$6,745.91	
Polls	324.00	
Interest	163.27	

Abatements allowed :

Property \$13.30

Polls 40.00

53.30

\$7,286.48

Uncollected tax :

Poll

2.00

\$7,288.48**Summary of Tax Sales Account**

For year ending December 31, 1951

Dr.

	1950	Levy of 1949	1948
Unredeemed taxes, Jan. 1, 1951		\$289.72	\$100.60
Tax sale, July 28, 1951	\$667.73		
Interest collected	.63	2.56	17.87
Lawyer's fee	.78		.78
	<hr/> \$669.14	<hr/> \$292.28	<hr/> \$119.25

Cr.

Remitted to treasurer:

Redemptions	\$103.56	\$26.82	\$94.59
Interest	.63	2.56	17.87
Lawyer's fee	.78		.78
Unredeemed taxes, Dec. 31, 1951	564.17	262.90	6.01
	<hr/> \$669.14	<hr/> \$292.28	<hr/> \$119.25

TREASURER'S REPORT

Balance on hand January 1, 1951	\$13,614.34
Total receipts during year	145,386.26
	<hr/>
	\$159,000.60
Total payments	142,043.12
	<hr/>
Cash on hand January 1, 1952	\$16,957.48

LAURA B. SARGENT,
Treasurer.

DETAIL STATEMENT OF RECEIPTS

From Local Taxes:	
Property taxes, current year	\$81,020.32
Poll taxes, current year	712.00
National bank stock tax	10.00
Yield taxes, timber	424.78
Property taxes, previous year	6,759.21
Poll taxes, previous years	364.00
Interest received on taxes	192.41
Tax sales redeemed	224.97
State head taxes	2,575.00
State head tax penalties	11.50
From State:	
Head tax fees	11.36
Road toll refund	70.93
Interest and dividend tax	637.19
Railroad tax	116.61
Savings bank tax	89.19
Reimbursement a/c exemption growing wood and timber	694.23
Forest fires	30.46
Welfare refund	244.00
Bounties	149.75

Reimbursement a/c old age assistance	31.25
From County:	
For support of poor	622.18
Refund on wood	8.00
From Local Sources Except Taxes:	
Dog licenses	499.86
Rent of town hall	79.00
Registration of motor vehicles:	
1950 permits	50.70
1951 permits	2,785.48
Business licenses, permits and filing fees:	
1 Beano license	10.00
12 pistol permits	3.00
Income from departments:	
Rent of truck	356.40
Refunds:	
Selectmen, Hemphill oil	7.90
Harry Rogers, legal services	5.00
Harry Rogers, recording deed	1.38
Mary Baker Eddy Estate, snow removal	55.45
Mary Baker Eddy Trustees, road repairs	89.10
Town of Northfield, town relief	44.60
Town of Epsom, forest fire	131.50
Nathaniel A. Fink, police work	25.00
Edward Miles, board Thomas Miles	200.00
National State Capital Bank, overpayment on note	27.50
Receipts Other Than Current Revenue:	
Temporary loans in anticipation of taxes	45,000.00
Tarring driveways	105.16
Plowing driveways	620.00
Sale of town property	289.89
	<hr/>
Total receipts from all sources	\$145,386.26
Cash on hand January 1, 1951	13,614.34
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Grand total	\$159,000.60

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries

Wilbur H. Vaughan, Selectman	\$300.00
Arthur C. Chadwick, Jr., Selectman	300.00
Norman Kilmister, Selectman	300.00
Laura B. Sargent, Treasurer	50.00
Annie C. Foote, Clerk	345.00
Virginia Abbott, Tax Collector	497.00
<hr/>	
Total	\$1,792.00

Town Officers' Expenses

N. H. Assessors' Association, dues	\$2.00
Bridge & Byron, town reports	242.50
Harry K. Rogers, bonds for town officers	112.50
National State Capital Bank, rent of deposit box	2.40
Norman Kilmister, attending assess- sors' meetings	15.60
Wilbur H. Vaughn, attending assess- sors' meetings	15.70
Arthur C. Chadwick, Jr., attending assessors' meetings	27.40
Agnes B. Vaughn, addressing town reports and inventories	10.00
Sargent Bros., tax bills and envelopes	31.90
Annie C. Foote, attending clerks' meeting	10.00
Wilbur H. Vaughn, assessing with Tax Commission	21.00
Arthur C. Chadwick, Jr., assessing with Tax Commission	21.00
Norman Kilmister, Tax Commission meeting	11.00

Wilbur H. Vaughn, Tax Commission meeting	11.25	
Arthur C. Chadwick, Jr., Tax Commission meeting	11.35	
Brown and Saltmarsh, supplies'	11.64	
Virginia Abbott, attending tax collectors' meeting	10.25	
Arthur Chadwick, Jr., head tax fees	3.78	
Norman Kilmister, head tax fees	3.79	
Wilbur H. Vaughn, head tax fees	3.79	
Annie C. Foote, expenses	9.25	
Katherine Crowley, conveyances	20.90	
Edson Eastman, supplies	1.08	
Wilbur H. Vaughn, transporting selectmen	20.00	
N. H. Tax Collectors' Association, dues	3.00	
Virginia Abbott, postage	21.00	
Wilbur H. Vaughn, stamps for reports and inventories	9.32	
Arthur Chadwick, Jr., stamps for reports and inventories	15.00	
		<hr/>
Total		\$678.40

Election and Registration

Harold W. Howe, supervisor	\$21.00	
Howard C. Day, supervisor	15.00	
Harry D. Clough, supervisor	10.00	
		<hr/>
Total		\$46.00

Expense of Town Hall

Concord Electric Co., lights	\$27.32
Bow Mutual Fire Ins. Co., insurance	2.50
Concord Lumber Co., wood for town hall	5.00
Jackman and Lang, insurance	15.00

Harold Eastman, wood for town hall	27.00	
Anne Clough, cleaning	5.00	
Gilbert White, labor and supplies	37.85	
Concord Gas Service Corp., gas	13.50	
Concord Gas Service Corp., gas furnace	472.50	
	<hr/>	
Total		\$605.67

Fire Department

Harold W. Howe, Chief, appropriation	\$1,500.00
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Forest Fires

Howard C. Day, Warden, fires	\$39.48	
Howard C. Day, wardens' training school	47.82	
State Forestry Dept., fire tools	59.40	
Town of Epsom, fire help	131.50	
	<hr/>	
Total		\$278.20

Health

Health Dept., including hospitals	\$450.00
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Police

Arthur Sargent, Chief, truck accident	\$25.00	
Arthur Sargent, Chief and special police	40.00	
	<hr/>	
Total		\$65.00

Damage by Dogs

Wheeler and Clark, licenses and tags	\$20.67	
Philip Sargent, collecting dog tax	50.00	
	<hr/>	
Total		\$70.67

Bounties

Norman Kilmister	9 hedgehogs	\$2.25
Arthur Chadwick, Jr.	3 hedgehogs	.75
Paul Hammond	3 hedgehogs	.75
Ernest Morgan,	7 hedgehogs	1.75

Total	\$5.50
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Street Lights

Concord Electric Co.	\$2,435.07
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County Poor

Stanley Drew	\$204.06
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Vital Statistics

Annie C. Foote, Clerk	\$34.50
Rev. Earle Luscombe	1.25
Rev. M. Eugene Levy	.75
Dr. Charles Parsons	.50
Rev. ed Burr McKenney	.50
Charles H. Tucker	.25
Gladys S. Gray	.25
Rev. J. Lincoln Thomas	.25
Rev. Raymond A. Bean	.25
Rev. Everett B. Moore	.25
Rev. Dale Bishoff	.25
Rev. Stewart Campbell	.25
Dr. Carl Dahlgren	.25
Dr. Robert O. Blood	.25

Total	\$39.75
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Town Poor

City of Concord, aid Ernest Young	\$168.50	
Constance Osgood, board 3 Howard Colby children	1,110.00	
Susan Colby, board 1 Howard Colby child	370.00	
Susan Colby, clothing, 1 Howard Colby child	12.95	
Concord Youth Center, clothing, Colby children	27.80	
First National Stores, groceries, Earl Hemphill	80.00	
Edgar Potter, D.M.D., professional services, Colby child	2.00	
Asa H. Morgan, Overseer	72.00	
		<hr/>
Total		\$1,843.25

Civil Defense

Paul Bomberger, Director, appropriation	\$100.00
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Parks and Playgrounds

Recreation area	\$574.24
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Old Age Assistance

December, 17 cases	\$202.35
January, 17 cases	194.80
February, 17 cases	189.10
March, 17 cases	270.20
April, 17 cases	386.13
May, 18 cases	304.38
June, 18 cases	255.74
July, 16 cases	324.44
August, 16 cases	179.73
September, 16 cases	265.51

October, 15 cases	175.63	
November, 15 cases	202.75	
	<hr/>	
Total		\$2,950.76

Libraries

Baker Free Library	\$633.11
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Abatements Made in 1951

1950

Wm. Capozzi, veteran	\$2.00	
Howard Colby, unable to collect	2.00	
Daniel Dodge, veteran	2.00	
Adeline Drew, left town	2.00	
Armand Duford, unable to pay	2.00	
Edna Duford, unable to pay	2.00	
Marion Hammond, left town	2.00	
Frank Hodgman, Jr., army	2.00	
Katherine Keyes, left town	2.00	
Edith Marshall, left town	2.00	
Ruth Miller, unable to pay	2.00	
Addie Ordway, unable to pay	2.00	
Robert Ordway, unable to pay	2.00	
Winnifred Prusia, left town	2.00	
Gladys Rogers, left town	2.00	
Sheila Satorelli, left town	2.00	
Dorothy Taylor, non-resident	2.00	
Ora Young, paid in Concord	2.00	
Joseph Wescott, army	2.00	
Mabel Zvaes, left town	2.00	
Henry Roy, left town	13.30	
	<hr/>	
Total		\$53.30

1951

Alice Abbott, over 70	\$2.00	
Susan Colby, over 70	2.00	
Beverly Corney, resident of Concord	2.00	
Henry Crooker, veteran	2.00	
Florence Hawkins, over 70	2.00	
Catherine Houle, left town	2.00	
Leila Mayo, left town	2.00	
Royal Mayo, left town	2.00	
Pamela McCrillis, resident of Concord	2.00	
Marjorie Paul, over 70	2.00	
Gilbert Richardson, under 21	2.00	
Rose Weatherbee, died	2.00	
Ernest Saltmarsh, overtaxed	9.95	
		<hr/>
Total		\$33.95

1951 Head Tax Abatements

Alice Abbott, over 70	\$5.00	
Eva Alexander, over 70	5.00	
John Blake, unknown	5.00	
Wm. Capozzi, Rhode Island	5.00	
Theresa Capozzi, Rhode Island	5.00	
Susan Colby, over 70	5.00	
Beverly Corney, resident of Concord	5.00	
Pamela McCrillis, resident of Concord	5.00	
Warren Merrill, over 70	5.00	
Marjorie Paul, over 70	5.00	
Gilbert Richardson, under 21	5.00	
Lloyd Saltmarsh, deceased	5.00	
Blanche Weyant, Florida	5.00	
Rufus White, over 70	5.00	
		<hr/>
Total		\$70.00

Cemeteries

John W. Foote, labor and supplies	\$369.77	
Merrimack Farmers' Exchange, supplies and fertilizer	75.37	
Power Equipment Co., power mower repairs	37.80	
	<hr/>	
Total		\$482.94

Damages and Legal Expenses

Katherine Crowley, recording deed	\$1.38	
Upton, Sanders & Upton, notices to mortgagees	32.50	
Upton, Sanders & Upton, tax deeds	10.00	
Upton, Sanders & Upton, deed to H. Rogers	5.00	
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Total		\$48.88

Taxes Bought by Town

Virginia Abbott, Collector	\$667.73
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Interest

National State Capital Bank	\$268.75
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T. R. A.

State of N. H., Class V road assistance	\$1,198.60
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Temporary Loans

National State Capital Bank	\$45,000.00
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County Tax

Merrimack County	\$9,683.76
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School District

Annie C. Foote, Treasurer:

Balance 1950 appropriation	\$15,408.80
Part 1951 appropriation	32,000.00

Total	<u>32,000.00</u>	\$47,408.80
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Highway Department

Ai Hammond, Road Agent	\$2,743.45
J. R. Ordway, helper	2,055.79
H. M. Ordway, labor	1,135.38
J. O. Ordway, labor	695.50
F. Hammond, labor	7.20
Roger Ordway, labor	178.85
Geo. Rouckey, labor	227.60
Paul Hammond, labor	164.85
Fred Paris, labor	24.30
Bernard Hodgman, labor	24.30
John Prescott, labor	24.30
Carol Crosby, labor	24.30
A. S. Colby, labor	6.30
W. Ives, labor	7.20
R. Corson, labor	2.40
B. Chadwick, labor	22.40
J. Blake, labor	2.00
F. Hodgman, labor	11.20
R. C. Putney, labor	36.00
W. Hammond, labor	10.40
C. M. Clark, labor	38.25
Elgie Goodwin, labor	17.70
Elmer Goodwin, labor	3.50
John Berry, labor	38.00
Edward Cadarette, labor	39.00
Harry M. Marsh, labor	4.00
Frank Colby, on tractor	22.95
William Colby, on tractor	28.00

Total	<u>22.95</u>	\$7,595.12
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S. Bean, truck	\$27.90
R. Duclos, truck	27.90
R. Brown, truck	27.90
B. Phelps, truck	27.90
A. Laroch, truck	54.30
A. Hodgman, truck	83.70
H. Hodgman, truck	15.50
F. Hodgman, truck	171.50
F. Hammond, truck	1,132.45
A. Hammond, truck	396.00
C. Gordon, truck	446.50
W. Bedders, shovel	81.00
A. McNamara, tractor	181.50
A. Duford, tractor	115.50
C. Ladd, tractor	48.00
H. Hodgman, on grader	76.50
Town of Dunbarton, conveyer and spreader	25.00
Total	<hr/> \$2,939.05

Caseleni Venerable Corp., repairs and bolts	\$38.89
R. C. Hazelton Co., mounting push frame, culvert and cutting edges	224.47
Sanel Auto Parts, bolts and lens bulbs	9.33
Penn Hampshire Oil Co., oil	52.98
Bow Garage, labor, battery, welding, oil, parts on truck	467.05
New Hampshire Explosive and Ma- chine Co.	27.03
State of New Hampshire, signs	36.00
E. C. Nelson, axle and gaskets	20.58
Rice's, Inc., tires for truck	428.45
Manchester Sand & Gravel Co., sand	118.85
Granite State Asphalt Produce Co., asphalt	389.07

State Highway Garage, repairs, ram., flags, posts	108.49
New Hampshire Blasting Co., cutting ice	33.50
Prison Industry, R. C. pipe	88.60
Thompson & Hoague Co., bolts and tools	43.65
Mystic Bituminous Products Company, tar,	939.71
Chemical Corp., salt	511.20
Merrimack Farmers' Exchange, Inc., cement pipe	22.12
Gagne's Service Station, tire repairs	6.25
Warren Merrill, sharpening tools	1.00
Gus W. Thompson, repairing chains	2.50
Sears, Roebuck Co., scythe	7.92
Bud Woodbury, fan belt and gas	5.00
Merton D. Rumwell, 5 gals. gas	1.41
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Total	\$3,447.14

Workmen's Compensation Insurance	\$211.99
Insurance on truck	32.40
Insurance on tractor	30.89
Rollins Station, range oil	34.83
Aranosian Oil Co., gas	470.90
Frank Lamora, welding on plows	12.50
Edson C. Eastman, pad and book	2.15
State of New Hampshire Highway Department, loader	51.20
Curtis Gordon, mounting plow frame	130.00
Merl W. Carlton, sand and fill	116.70
Edna McNamara, gravel	2.30
William Dandy, gravel	67.80
Kenneth Weiss, gravel	3.00
Curtis Gordan, gravel	4.40

Ernest E. Kholm, sand	36.60
	<hr/>
Total	\$1,208.66
Ai Hammond, phone calls and stamps	11.97
	<hr/>
	\$1,220.63
Miscellaneous	2.96
	<hr/>
	\$1,222.59
	3,447.14
	2,939.05
	7,595.12
	<hr/>
Total	\$15,203.90
Withholdings from wages	\$612.20
Paid Town Treasurer, for use of truck	\$82.00
Received from Dunbarton, for use of truck	274.40
Driveways plowed, money received	620.00
Driveways tarred, 4 cost was	105.36
Snow removal, patching, grading, Mary Baker	
Road	144.55
Refund on gas	70.25
	<hr/>
	\$1,296.56

ONLY YOU CAN PREVENT FOREST FIRES

New Hampshire faces a real forest fire problem and challenge! To meet it successfully, New Hampshire and your community needs YOUR thoughtful and cooperative effort.

Continuously heavy lumbering operations following the hurricane has produced more than 4 billion board feet of lumber. This lumber helped win World War II, meet post war needs and now the current requirements for the Korean military action. But it has added nearly 900,000 acres of slash to our already sizeable slash problem.

When YOU fail to use needed precautions while burning in or near woodlands —

When YOU fail to secure the required permit from your local forest fire warden before burning —

When YOU are careless in smoking near woodlands —

When YOU throw lighted cigars, cigarettes and matches from vehicles moving along the highway —

YOU are violating fundamental common sense and may easily contribute to a substantial and costly fire. Such conflagrations are possible because of the hundreds of thousands of slash acres throughout the state!

REMEMBER — the fire YOU prevent might be one which could conceivably burn YOUR property and harm YOUR community!

ONLY YOU and YOU and YOU can prevent forest fires!! Will YOU help?

1951 Fire Record

Number of fires	1
Acreage burned	2½
Number fire permits issued	55

THOMAS J. KING,
District Fire Chief.

HOWARD C. DAY,
Forest Fire Warden.

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW, N. H., ON DECEMBER 31, 1951

Date of Creation	Trust Funds—Purpose of Creation	How Invested	Amount of Principal	Rate of Interest (Semi-Annual)	Balance of Income come on hand at beginning of Year	Income during Year	Expended during Year	Balance of Income come on hand at end of year
Oct. 1, 1908	Andrew Gault (A) Fund	Deposit, Loan & Trust Savings Bank	\$100.00 2 1/2 %	2 1/2 %	\$50.82	\$3.78	\$1.50	\$53.10
Apr. 1, 1910	Elmira Ordway (E) Fund	Deposit, Loan & Trust Savings Bank	200.00 2 1/2 %	2 1/2 %	304.89	12.69	4.00	313.58
Feb. 21, 1913	Chas. F. Hammond Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	16.31	2.91	2.00	17.22
Apr. 3, 1914	Adie I. Johnson (E) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	56.52	3.93	3.00	57.45
Mar. 6, 1916	David N. Morgan (A) Fund	Deposit, Loan & Trust Savings Bank	200.00 2 1/2 %	2 1/2 %	72.17	6.84	3.00	76.01
Apr. 4, 1916	Sarah Upton (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	10.02	3.51	1.50	42.03
May 20, 1919	Mary E. Childs (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	42.93	3.58	1.50	45.01
May 26, 1924	Mary E. Symonds (A) Fund	Deposit, Loan & Trust Savings Bank	500.00 2 1/2 %	2 1/2 %	202.10	17.66	7.50	212.26
Apr. 3, 1929	Wesley L. Wheeler (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	10.06	2.77	1.50	11.33
Nov. 4, 1929	Wm. E. Nesmith (A) Fund	Deposit, Loan & Trust Savings Bank	200.00 2 1/2 %	2 1/2 %	51.10	6.32	3.00	54.42
May 29, 1931	Willie B. Page (E) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	69.73	4.25		73.98
May 29, 1931	Joseph Clough (E) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	6.38	2.67	2.00	7.05
May 29, 1931	Hadley Cemetery Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	20.85	3.03		23.88
July 28, 1931	Nellie M. Blonquist (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	11.05	2.79	1.50	12.34
July 25, 1934	Warren P. Dow (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	11.89	2.80	1.50	13.19
Mar. 27, 1935	Abigail P. Hemphill (E) Fund	Deposit, Loan & Trust Savings Bank	75.00 2 1/2 %	2 1/2 %	1.99	1.91	2.00	1.90
Mar. 13, 1936	Annie Green Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	10.34	2.77		13.11
Mar. 13, 1936	James Green Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	10.34	2.77		13.11
Mar. 13, 1936	Ira Woodbury Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	23.44	3.09		26.53
Aug. 15, 1936	Lydia Whittemore (A) Fund	Deposit, Loan & Trust Savings Bank	50.00 2 1/2 %	2 1/2 %	3.13	1.32	.75	3.70
May 14, 1938	Alice C. McKee (E) Fund	Deposit, Loan & Trust Savings Bank	150.00 2 1/2 %	2 1/2 %	39.36	4.75		44.11
May 23, 1941	Enola M. Colby (A) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	12.62	2.87	1.50	13.95
Mar. 24, 1944	Frank W. Noyes (A) Fund	Deposit, Loan & Trust Savings Bank	150.00 2 1/2 %	2 1/2 %	16.48	4.18	2.25	18.41
July 24, 1945	Rosetta F. Clough (E) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	3.41	3.59	3.00	3.00
Aug. 17, 1946	Geo. Colby (E) Fund	Deposit, Loan & Trust Savings Bank	100.00 2 1/2 %	2 1/2 %	10.30	2.77		13.07
Jan. 16, 1947	Page & White (E) Fund	Deposit, Loan & Trust Savings Bank	500.00 2 1/2 %	2 1/2 %	37.00	13.50	4.00	46.50
Jan. 16, 1947	John Warren White (E) Fund	Deposit, Loan & Trust Savings Bank	300.00 2 1/2 %	2 1/2 %	20.13	8.05	3.00	25.18
Sept. 21, 1951	Capital Reserve Fund To be applied to the purchase price of a new truck and snow plow	Deposit, Loan & Trust Savings Bank	\$4,025.00		\$1,155.36	\$130.06	\$50.00	\$1,235.42
			\$3,548.96	2 1/2 %		\$22.18		\$22.18

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

Trustees,
RUFUS H. WHITE,
CHANDLER F. ORDWAY,
ASA H. MORGAN.

February 4, 1952.

REPORT OF THE TREASURER OF THE BAKER FREE LIBRARY

Statement of Receipts and Expenditures for the Period January 1, 1951 to January 1, 1952

Receipts

Balance on hand January 1, 1952:		
Uninvested Funds	\$1,048.78	
Redecorating Fund	116.89	
Library Fund	5.16	
		<hr/>
		\$1,170.83
Income from Stocks and Bonds:		
Bonds:		
U. S. Treasury bonds, Series G	\$47.50	
Stocks:		
Continental Insurance Co.	20.00	
Continental Illinois National Bank	16.00	
Cudahy Packing Co.	22.52	
Firestone Tire & Rubber Co.	9.00	
Inland Steel	52.50	
Manufacturers Trust Co. of N. H.	21.60	
Potomac Electric Power Co.	27.00	
		<hr/>
		216.12
Transfer of Funds from Town of Bow		633.11
		<hr/>
Total Receipts for the year		<u>\$2,020.06</u>

Payments

20 shares Potomac Electric Company		
3.60% pfd. @ 47½	\$950.00	
Bank service charge	1.00	
		<hr/>
		\$951.00
4/12th share Manufacturers Trust		
Co. (balance of share having been		
received as a dividend)		17.83

Janitor	\$108.90	
Cataloging books	44.90	
Electric lighting	20.46	
Insurance	74.00	
Safe deposit box rental	2.40	
Removal of ashes	6.00	
Service charge (bank)	4.65	
Fuel	94.00	
Books and magazine subscriptions	308.60	
Librarian's salary	150.00	
	<hr/>	813.91
Total Expenditures		<hr/> \$1,782.74
Balance on hand December 31, 1951:		
Uninvested Funds	\$79.95	
Library Fund	157.37	
	<hr/>	237.32
		<hr/> \$2,020.06
		<hr/>

Invested Funds

Changes in Invested Funds during the year 1951:

Uninvested cash balance January 1, 1951		\$1,048.78
8/12th share Manufacturers Trust Co., received as dividend		
4/12th share Manufacturers Trust Co.	\$17.83	
20 shares Potomac Electric Power Co.,		
3.60% pf'd. @ 47½	\$950.00	
Bank service	1.00	
	<hr/>	951.00
		<hr/> 968.83
Uninvested cash balance December 31, 1951		<hr/> \$79.95
		<hr/>

Invested Funds as of December 31, 1951

Bonds:

1,000 Public Service Company of New Hampshire, Series A, 3 $\frac{1}{4}$ %, due 1973	\$1,000.00
4,000 U. S. of America, 2 $\frac{1}{2}$ % Treasury Bonds of 1967-72	4,000.00
1,000 U. S. of America, 2 $\frac{1}{2}$ % Treasury Bonds of 1967-72	1,000.00
400 U. S. Savings Bonds, Series G	400.00
1,000 U. S. Savings Bonds, Series G	1,000.00
	<hr/> \$7,400.00

Stocks:

4 shares Continental Illinois National Bank & Trust Company of Chicago	\$133.33
10 shares Continental Insurance Co.	80.00
5 shares Cudahy Packing Co.	500.00
2 shares Firestone Tire & Rubber Co.	200.00
15 shares The Inland Steel Company	521.90
9 shares Manufacturers Trust Company	177.83
20 shares Potomac Electric Company, 3.60% pfd.	951.00
	<hr/> \$2,564.06

Total Stocks and Bonds	\$9,964.06
Uninvested Funds cash balance	79.95
	<hr/> <hr/> \$10,044.01

Respectfully submitted,

BURTON M. WHEELER,
Treasurer.

REPORT OF THE BOW VOLUNTEER FIRE DEPARTMENT

In Case of Fire — Call 2709

During the year 1951, your Volunteer Fire Department answered 19 alarms. These consisted of 3 house, 1 chicken house, 3 range oil burners, 3 truck and 2 car fires, 3 grass fires, 1 out-of-town forest fire on mutual aid and 1 unnecessary call.

The gross loss by fire in Bow was nearly double that of 1950, being \$5,805.40. The insurance paid on these fires was \$5,620.40, leaving a net loss of \$185.00. The valuation of the buildings and vehicles involved was some \$20,000.00. Our per capita loss being approximately 18½ cents.

Our tank truck with a crew of men, under Deputy Chief Howard C. Day and Captain William Colby, were called to the Pembroke-Epsom forest fire, Saturday afternoon, May 5th, where they worked until late in the evening.

The tank truck is completed with the exception of a little more painting. It is proving its worth more and more each year.

Our scrap drive for paper, rags, old metal and bottles still continues and this past year we made \$490.00. Of this amount \$464.00 was placed in our Building Fund, which now amounts to \$1,135.00; \$38.00 was invested in equipment for our kitchen department.

In June we added an amendment to our constitution to admit as regular members to the Fire Department, any members of the Ladies' Auxiliary, who take an active part in such work as the Fire Department telephone and Fire Lunch program. This was done so that they would be covered by the same insurance as the men members.

Our membership list now counts 62 men and 5 women members.

To all those men and women, who by their continued help and work make the Fire Department the organization that it is, I extend my sincere thanks.

HAROLD W. HOWE, Chief.

BOW VOLUNTEER FIRE DEPARTMENT FINANCIAL STATEMENT

Receipts

Balance on hand January 1, 1951	\$6.16
Appropriation from Town	1,500.00
From sale of small gas motor	25.00
	<hr/>
	\$1,531.16

Expenditures

Fire Station :	
Maintenance	\$103.60
Equipment	400.46
Lights	38.16
Heat	137.31
Telephone	244.90
Insurance	154.23
Water holes	19.92
Portable equipment operation	4.46
Miscellaneous charges	23.70
	<hr/>
	\$1,126.74

Engine No. 1:		
Maintenance	\$152.83	
Equipment	17.34	
Operating expense	11.24	
Insurance	66.12	
	<hr/>	\$247.53
Tanker No. 1:		
Maintenance	\$36.16	
Equipment	44.59	
Operating expense	15.42	
Insurance	55.36	
	<hr/>	\$151.53
Balance on hand December 31, 1951		5.36
		<hr/>
		\$1,531.16

HAROLD W. HOWE, Chief
CARL D. OGDEN, Sec.-Treas.

REPORT OF "LADIES' AUXILIARY" TO THE BOW VOLUNTEER FIRE DEPARTMENT

On the third Wednesday evening of each month the "Ladies' Auxiliary" to the Bow Volunteer Fire Department meets for both a business meeting and a social time. This year we are meeting at the members' homes with an assistant hostess. We have an average attendance of twelve out of a membership of thirty-one.

Our main activities consist of serving food and hot coffee to the firemen and raising money for our building fund. This past year we have had to feed them only twice. Funds have been raised by serving suppers to the New Hampshire Fire Chiefs' Club and to the New Hampshire Farm and Home Safety Council; by selling vanilla, and by chances on a braided rug. We now have \$707.60 in our building fund. We supported the Cancer Drive and have sent flowers and cards to our members.

At every meeting we have a period of games, contests, or just "talk-fest." In September the Weare Fire Department Auxiliary invited us to their meeting. We had a most enjoyable friendly time.

To both old and new residents of Bow we extend a hearty and cordial invitation to join with us in social fun, and in an opportunity to help the fire department, and — incidentally, the community.

Respectfully submitted,

MARY T. ALLQUIST, Pres.

BARBARA K. HOWE, Sec.-Treas.

EXPENDITURES FOR CIVIL DEFENSE, 1951

Civil Defense Conference, U. N. H.	\$16.54
Supplies for medical first aid kit	50.00
Steel file cabinet (3 individual drawers)	15.00
Postage stamps, cards and envelopes	18.46
	<hr/>
	\$100.00

PAUL BOMBERGER,
Local Director.

School Report, Town of Bow

SCHOOL DISTRICT OFFICERS

Moderator

ASA H. MORGAN

Clerk

LOUISE MOULTON

School Board

JAMES M. LANGLEY HALSTEAD N. COLBY
EDNA C. McNAMARA

Superintendent

LEWIS F. FOOTE

Treasurer

ANNIE C. FOOTE

Auditor

HAROLD W. HOWE

Truant Officer

ARTHUR SARGENT

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Bow Qualified to Vote in District Affairs:

You are hereby notified to meet at the Town Hall in said district on the 10th day of March, 1952, at 7:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officer or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between

the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

9. To see if the district will authorize the School Board to issue transportation contracts for a period not to exceed three years, such authorization to extend until the next annual meeting.

10. To see what sum of money the district will vote to raise and appropriate for the improvement of grounds, walks, driveways, and parking area at the Bow Elementary School.

11. To transact any other business that may legally come before said meeting.

Given under our hands at said Bow this 22nd day of January, 1952.

JAMES M. LANGLEY,
HALSTEAD N. COLBY,
EDNA C. McNAMARA,
School Board.

A true copy of Warrant—Attest:

JAMES M. LANGLEY,
HALSTEAD N. COLBY,
EDNA C. McNAMARA,
School Board.

ANNUAL REPORT OF DISTRICT TREASURER**For Fiscal Year Ending June 30, 1951**

Summary

Cash on hand June 30, 1950	\$401.76
Received from Selectmen, appropriations for current year	\$48,408.80
Received from State Treasurer	2,460.25
Received from all other sources	4,766.30
	<hr/> 55,635.35
Total amount available for fiscal year	\$56,037.11
Less School Board orders paid	53,987.74
	<hr/>
Balance on hand as of June 30, 1951	\$2,049.37

ANNIE C. FOOTE,
District Treasurer.

June 10, 1951.

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bow, of which the above is a true summary for the fiscal year ending June 30, 1951, and find them correct in all respects.

HAROLD W. HOWE,
Auditor.

Sept. 17, 1951.

DETAILED STATEMENT OF RECEIPTS ---

1950

July	1	Cash on hand June 30, 1950	\$401.76
	3	Selectmen, current appropriation	7,800.00
	3	Selectmen, current appropriation	2,200.00
	20	State Treasurer, Federal lunch	128.97
Aug.	21	Selectmen, current appropriation	3,000.00
	31	State Treasurer, Federal lunch	20.39
Sept.	22	Selectmen, current appropriation	4,000.00
Oct.	30	Selectmen, current appropriation	5,000.00
		Lewis F. Foote, lunch receipts	477.30
Nov.	2	State Treasurer, Federal lunch	221.76
	18	Selectmen, current appropriation	3,000.00
	25	State Treasurer, Federal lunch	25.20
		Lewis F. Foote, lunch receipts	498.70
Dec.	11	Selectmen, current appropriation	3,000.00
	15	State Treasurer, Federal lunch	237.24
		State Treasurer, Federal lunch	526.87
		Lewis F. Foote, lunch receipts	408.30

1951

Jan.	1	Selectmen, current appropriation	5,000.00
	5	State Treasurer, Federal lunch	190.89
		Lewis F. Foote, lunch receipts	366.95
	26	Selectmen, current appropriation	4,000.00
	31	State Treasurer, Federal lunch	170.37
Feb.	15	Lewis F. Foote, lunch receipts	556.30
Mar.	1	State Treasurer, Federal lunch	209.16
	9	Selectmen, current appropriation	4,000.00
	9	Contribution to lunch fund	50.00
	9	Lewis F. Foote, lunch receipts	381.25
	30	Dunbarton School District, tuition	150.00
Mar.	30	State Treasurer, Federal lunch	131.25
Apr.	11	Lewis F. Foote, lunch receipts	527.64
	27	Selectmen, current appropriation	6,000.00

	State Treasurer, Federal lunch	125.40
May 18	Selectmen, current appropriation	1,408.80
25	Lewis F. Foote, Federal lunch	86.80
June 19	Dunbarton School District, tuition	300.00
19	Lewis F. Foote, rental and miscel- laneous refunds	36.82
23	State Treasurer, Federal lunch	112.20
27	State Treasurer, Federal lunch	32.20
30	Lewis F. Foote, lunch receipts	810.84
30	Lewis F. Foote, lunch receipts	443.75
Total receipts during year		<hr/> \$56,037.11

FINANCIAL REPORT OF THE SCHOOL DISTRICT OF BOW

**Fiscal year beginning July 1, 1950, and
ending June 30, 1951**

Receipts

Federal Aid	\$1,691.83	
State Aid	526.87	
Income from Local Taxation:		
For support of elementary schools, tuition, salaries, debt and inter- est and other statutory obliga- tions	48,408.80	
		\$50,627.50
From Sources Other Than Taxation:		
Elementary school tuitions	450.00	
Other receipts	4,557.85	
		5,007.85
Total receipts from all sources		\$55,635.35
Cash on hand at beginning of year, July 1, 1950		401.76
Grand total		\$56,037.11

Payments

Administration:	
Salaries of district officers	\$210.00
Superintendent's excess salary	750.13
Tax for state-wide supervision	428.00
Expense of administration	289.54
Instruction:	
Teachers' salaries	15,975.29
Textbooks	320.16

Scholars' supplies	693.23	
Other expenses of instruction	75.17	
Operation of School Plant:		
Janitor's salary	1,200.00	
Fuel	864.98	
Water, light, janitor's supplies	679.48	
Repairs and replacements	444.06	
Auxiliary Activities:		
Health supervision	576.45	
Transportation	5,596.32	
Tuition	10,000.02	
Special activities and special funds	5,233.51	
Fixed Charges:		
Retirement	998.77	
Insurance, treas. bond. and expenses	762.87	
Capital Outlay:		
Additions and improvements to buildings	390.42	
New equipment	373.34	
Debt and Interest:		
Principal of debt	7,400.00	
Interest on debt	555.00	
Total payments for all purposes		\$53,987.74
Total cash on hand at end of year, June 30, 1951		2,049.37
Grand total		56,037.11

**Budget Form for School Districts Which Have Adopted
BUDGET OF THE SCHOOL DISTRICT
1952**

Columns 1, 2, 3 and 4 to be completed by School

Receipts	1 Adopted Budget 1950-51	2 Actual Receipts 1950-51	3 Adopted Budget 1951-52	4 School Board's Budget 1952-53	5 Budget Committee's Budget 1952-53
Balance		\$401.76			
State Aid	\$526.87	526.87			
Elementary School Tuition	300.00	300.00	\$300.00	\$600.00	\$600.00
Other		36.82			
Total Receipts Other Than Property Taxes	\$826.87	\$1,265.45	\$300.00	\$600.00	\$600.00
District Assessment Raised or to be Raised by Property Taxes	\$48,408.80	\$47,533.53	\$53,633.00	\$57,354.68	\$53,487.18
Total Appropriation Voted by School District	\$49,235.67	\$48,798.98	\$53,933.00	\$57,954.68	\$54,087.18

the Provisions of the Municipal Budget Law
OF BOW, NEW HAMPSHIRE

-53

Board and Submitted to Budget Committee

Expenditures	1 Adopted Budget 1950-51	2 Actual Exp'ditures 1950-51	3 Adopted Budget 1951-52	4 School Board's Budget 1952-53	5 Budget Committee's Budget 1952-53
Administration:					
Salaries of District Officers	\$225.00	\$260.00	\$225.00	\$225.00	\$225.00
Superintendent's Salary (local share) ..	731.95	750.13	828.30	765.38	765.38
Tax for State Wide Supervision	452.00	428.00	460.00	450.00	450.00
Salaries of Other Administrative Per- sonnel	140.92	171.00	162.95	174.96	174.96
Supplies and Expenses	277.29	289.54	300.00	339.01	339.01
Instruction:					
Elementary Teachers' Salaries	15,900.00	15,970.02	17,110.00	17,925.00	17,925.00
Books and Other Instruction Aids Elementary	350.00	320.16	540.00	440.00	440.00
Scholars' Supplies, Elementary	600.00	693.23	720.00	720.00	720.00
Supplies and Other Expenses, Ele- mentary	140.00	75.17	140.00	165.00	165.00
Operation of School Plant:					
Salaries of Janitors, Elementary ..	1,200.00	1,200.00	1,320.00	1,400.00	1,400.00
Fuel or Heat, Elementary	1,000.00	865.00	900.00	900.00	900.00
Water, Light, Supplies and Expenses, Elementary	300.00	679.48	375.00	475.00	475.00
Maintenance of School Plant:					
Repairs and Replacements, Ele- mentary	350.00	444.06	350.00	761.00	761.00
Auxiliary Activities:					
Health Supervision, Elementary	500.00	576.45	545.00	593.88	593.88
Transportation, Elementary	5,162.00	5,596.32	5,600.00	5,800.00	5,800.00
Tuition, High	12,200.00	10,000.02	13,750.00	12,745.00	12,745.00
Special Activities and Special Funds, Elementary	50.00		250.00	25.00	25.00
Fixed Charges:					
Teachers' Retirement, Elementary ..	779.00	998.77	1,067.50	1,095.61	1,095.61
Insurance, Treasurer's Bonds and Expenses Elementary	827.51	762.87	388.00	663.84	683.84
Total Current Expenses	\$41,185.67	\$40,080.22	\$45,031.75	\$45,663.68	\$45,683.68
Capital Outlay:					
Additions and Improvements, Ele- mentary,		390.42	250.00	3,937.50	50.00
New Equipment, Elementary	95.00	373.34	835.00	676.00	676.00
Total Capital Outlay	\$41,280.67	\$40,843.98	\$46,116.75	\$50,277.18	\$46,409.68
Debt and Interest:					
Principal of Debt	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00
Interest on Debt	555.00	555.00	416.25	277.50	277.50
Total Debt and Interest	\$7,955.00	\$7,955.00	\$7,816.25	\$7,677.50	\$7,677.50
Total Expenditures or School Approp. ..	\$49,235.67	\$48,793.98	\$53,933.00	\$57,954.68	\$54,087.18

APPROPRIATION SUBMITTED WITHOUT RECOMMENDATION

School Paving \$3,887.50

CARL D. OGDEN
HALSTEAD N. COLBY
CARL B. EVANS
BURTON M. WHEELER

ROY W. PEASLEE
WILBUR H. VAUGHN
WILLIAM A. WHITE
NORMAN P. ORDWAY
Budget Committee

ESTIMATED EXPENSES, 1952-53**Bow School District**

1. Salaries—District Officers:		
a. School Board Members		
(3 @ \$50)	\$150.00	
b. Treasurer	50.00	
c. Clerk	10.00	
d. Auditor	10.00	
e. Moderator	5.00	
	<hr/>	\$225.00
2. Superintendent's Salary		765.38
3. Per Capita Tax (225 pupils @ \$2.00)		450.00
4. Administrative Expense—Salaries:		
a. Superintendent's Secretary	\$124.96	
b. Census Taker and Truant Officer	50.00	
	<hr/>	174.96
5. Administrative Expense—Supplies:		
a. Superintendent's Office	\$164.01	
b. Telephone and miscellaneous	175.00	
	<hr/>	339.01
6. Teachers' Salaries:		
a. Regular	\$17,080.00	
b. Music, handicapped and substitutes	845.00	
	<hr/>	17,925.00
7. Books		440.00
8. Supplies		720.00
10 Other Expenses of Instruction:		
a. Diplomas	\$10.00	
b. Maps	50.00	
c. Reference books	35.00	
d. Testing program	20.00	
e. Visual aids	50.00	
	<hr/>	165.00

11. Janitor		1,400.00
12. Fuel		900.00
12. Janitor's supplies (water, lights, etc.)		475.00
14. Minor Repairs and Replacements:		
a. Regular	\$100.00	
b. Outside paint	396.00	
c. Floor — fifth and sixth • grade room	75.00	
d. Floor care (oil and sealer)	90.00	
e. Door closer	40.00	
f. Shades—third grade room	60.00	
		<hr/> 761.00
15. Health:		
a. Nurse's salary	\$563.88	
b. Nurse's supplies and expenses	30.00	
		<hr/> 593.88
16. Transportation		5,800.00
17. Tuition:		
a. Concord, 53 @ \$290	\$12,470.00	
b. Manchester, 1 @ \$275	275.00	
		<hr/> 12,745.00
18. Playground activities		25.00
19. Retirement:		
a. Teachers	\$1,054.50	
b. Superintendent	41.11	
		<hr/> 1,095.61
20. Insurance		663.84
22. Additions and Improvements:		
a. Flag pole		50.00
23. New Equipment:		
a. 26 new units		676.00
25. Principal		7,400.00
26. Interest		277.50
		<hr/> \$54,067.18

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Citizens of Bow:

I hereby submit my annual report as Superintendent of Schools.

Enrollment

Our current school year opened with a total enrollment approximating the same figure of the prior year. We found, however, a problem in the distribution of grades. With six teachers to cover eight grades, it is obvious that certain combinations are necessary. Unfortunately our individual grade totals were such that to combine consecutive grades meant (in one case) a larger group than we ordinarily wish to operate. However, it seemed advisable to maintain this larger group rather than to divide it and cause a third combination grade.

Our pre-school census figures indicate but little change in our total enrollment during the next few years, but they do indicate difficulty in the grouping of grades, and this problem will undoubtedly continue until such time as our enrollment is of sufficient size to demand one grade per room.

Teaching Staff

For the second consecutive year we have had no change in our teaching staff. As stated to you in my report of last year, we are very fortunate in these days of an insufficient number of qualified elementary teachers to be able to retain a veteran staff. It is estimated that the elementary schools of our state will need over 100 additional teachers next fall in order to meet the increasing school population. Our state teacher training institutions expect to graduate some 100 teachers, but when we con-

sider that we normally lose between 150 and 200 teachers through retirement, marriage, and positions in other states, we can see that we are definitely faced with a serious problem in finding sufficient teachers for our classrooms.

School Lunch Program

Our school lunch program continued to maintain the high level of the prior year. We served some 21,000 pupil meals, an average of 125 meals per day. If we consider the average daily attendance, we find that over 78% of our pupils participated regularly in the program throughout the year.

The reports of the State School Lunch Supervisor continue to praise the work of our lunch room staff, and much credit should be given to Mrs. Beatrice Smith, Mrs. Rose Drescher, and Mrs. Ruth Drescher for their excellent service to the program.

1952-53 Budget

The proposed budget of the School Board is contained elsewhere in this report. It will be noted that the total budget is approximately equal to the budget of last March. Although the Union School District of Concord has raised its secondary tuition rate from \$275 to \$290 per pupil, the anticipated expenditure for tuition has not increased due to a slight decrease in the number of tuition pupils for 1952-53 as compared with the expected figure of last year.

Included in the warrant the reader will note two special articles. Article No. 9 asks for authority from the district to empower the school board, during the coming school year, to negotiate transportation contracts for a period of time not to exceed three years. It is the thought of the School Board that it may be for the best interest of the district if transportation contracts were made for a period longer than one year. Potential bidders will normally submit a lower bid on a 3-year basis than for a term of one year.

The second special article is concerned with the problem of paving certain areas around the school building. At the present time the tracking of mud and grit into the building is causing undue wear on our floors and it is difficult and expensive to properly maintain them. To have certain areas paved would not only reduce our maintenance costs, but it would further provide for needed parking area for school buses, trucks and other vehicles.

In closing may I express my appreciation to the members of the school board, the teaching staff, and to all other groups and individuals who have contributed to the school program.

Respectfully submitted,

LEWIS F. FOOTE,
Supt. of Schools.

Statistics for the School Year 1950-51

School	Grades	Total Enrollment	Average Membership	Average Attendance	Per Cent Attendance	Tardiness Per Pupil
Bow Mills	Gr. 1	21	17.27	16.11	93.28	.29
Bow Mills	Gr. 2	24	21.77	20.01	91.92	.0
Bow Mills	Gr. 3	33	31.28	29.33	93.47	.16
Bow Mills	Gr. 4	31	29.29	27.64	94.37	.14
Bow Mills	Gr. 5-6	42	37.04	34.66	93.57	.51
Bow Mills	Gr. 7-8	36	33.97	32.09	94.47	.56
		187	170.62	159.84	93.68	.30

Teaching Staff — 1951-52

Edward A. Clay. Principal	Mills, Grades 7-8
Marion Smith	Mills, Grades 5-6
Helen F. Cole	Mills, Grade 4
Cecilia Raftopoulos	Mills, Grade 3
Mildred Cross	Mills, Grade 2
Marcia T. Fogg	Mills, Grade 1
Catherine Hammond	Mills, Special
Helen Hayden	Mills, Music
Adonia Douillette	Mills, Nurse

Enrollment Figures 1947-1952

	1947-48	1948-49	1949-50	1950-51	1951-52
Mills School*					
Grade 1 . . .	38	28	22	17	22
Grade 2 . . .		28	35	21	15
Grades 3-4 . . .	30	37	(3) 33	(3) 31	24
Grades 5-6 . . .	36	36	(4.5) 38	(4) 29	29
Grades 7-8 . . .	27	26	(6.7) 26	(5.6) 36	49
			(8) 25	(7.8) 35	23
Totals . . .	131	155	179	169	162

* Grades 1-2.

HIGH SCHOOL TUITION PUPILS

Concord High — John F. Berry, Virginia Bradeau, Bettie L. Bresaw, Marlene S. Bresaw, Abby Colby, Halstead N. Colby, Florence E. Cole, Robert E. Coulter, Warren J. Coulter, D. Joyce Dennison, Richard B. Drescher, Janice I. Drewry, Donald Heath, Lois M. Heath, Mary Heath, Edward Hodgman, Shirley A. Hodgman, Walter A. Kennedy, Norma J. Kilmister, Ruth L. Ladd, Willis W. Ladd, Robert D. Lee, John T. Lyford, Edward Mallon, Jean Nicoll, Antoinette Palmer, Maureen E. Prusia, Joanne D. Rell, Geraldine Riddle, Edward F. Saltmarsh, L. Morgan Saltmarsh, Reta J. Shelley, Herbert M. Sleeper, Barbara W. Storrs, Richard O. Welch, Robert E. Welch, Dorothy L. Wescomb, Helen E. Wescomb, Wesley R. Wheeler, Roger M. Whittier, Allan Young.

ANNUAL HEALTH REPORT FOR BOW, 1951

Defects Found	Reported	Corrected or Improved
Vision	15	13
Hearing	5	
Skin	9	9
Scalp	4	4
Posture	14	
Speech	5	5
Teeth	174	69
Tonsils	13	8

Cases of Communicable Diseases

Mumps	2
Pediculosis	4
Impetigo	5
Scabies	2
Other	2

Special Activities

Place	Date	No. Examined	Treated
Pediatric, Concord	October-June	7	7
X-Ray	October	2	
T.B. Patch Test	November	36	
Vision	October-June	14	
Registration	May	22	
Tonsils	October to June	4	
Vaccination		22	

ADONIA A. DOUILLETTE, R.N.,
School Nurse.

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 26, 1952

Board of Selectmen
Bow, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Bow for the fiscal year ended December 31, 1951, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Baker Free Library and Volunteer Fire Department.

FINANCIAL STATEMENTS

**Comparative Balance Sheets: Dec. 31, 1950-
Dec. 31, 1951: (Exhibit A-1)**

Comparative Balance Sheets as of December 31, 1950 and December 31, 1951, are presented in Exhibit A-1. As indicated therein the Surplus decreased by \$1,950.12 in 1951.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decreases in Surplus

Net budget Deficit	\$1,803.55	
Increase in Accounts Payable	15.33	
Decrease in Accounts Receivable	109.36	
Decrease in Cash in Hands of Officials	23.88	
	<hr/>	\$1,952.12

Increases in Surplus

Tax Collector's Excess Credits		\$2.00
	<hr/>	
Net Decrease		<u><u>\$1,950.12</u></u>

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$2,357.30, less a net revenue surplus of \$553.75, resulted in a net budget deficit of \$1,803.55.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance, as of December 31, 1951, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Town Charges:

In our report of last year's audit it was recommended that the current practice of making one lump sum appropriation for "town charges" (covering twelve different accounts) be discontinued. We also recommended that a separate appropriation be made for each expenditure classification account and that the town budget be made out in this manner.

It is noted that these recommendations were followed in 1951, as reflected in the budget statement—Exhibit A-3.

Transfer Fee on Motor Vehicle Permits:

A fifty cent transfer fee should be charged by the Town Clerk each time a motor vehicle transfer permit is issued, in addition to the regular cost of the permit. This is in accordance with the provisions of Section 18, Chapter 116 of the Revised Laws of New Hampshire.

Conclusion:

The accounts of all officials of the Town which we examined were found in good condition and the accounting

procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Bow for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, Auditor

C. David Sullivan, Auditor

John T. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

February 26, 1952

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Bow for the fiscal year ended December 31, 1951 and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, Auditor

C. David Sullivan, Auditor

John T. Flanders, Accountant

Births Registered in the Town of Bow for the Year Ending December 31, 1951.

Date of Birth	Place of Birth	Name of Child (If any)	Sex	Living or Stillborn	No. of Child	Color	Name of father	Maiden name of mother	Color of parents	Parents	Occupation of father	Birthplace of father	Birthplace of mother
1951													
Jan. 14	Concord	Hiet Edward	M L		2	W	Paul A. Lindquist	Jane Allbee		Bow	Pressman	Hopkinton	Concord
Jan. 15	Concord	Nancy Louise	F L		3	W	Homer D. Boggis	Theresa A. Pierre		Bow	Secondhand Dr.	Manchester	Lowell, Mass.
Jan. 16	Concord	Nathale Jean	F L		3	W	Russell Rogers	Ula Libby		Bow	Salesman	Concord	Maine
Jan. 29	Concord	Michael Gary	M L		3	W	Wilfrid F. Hammond	Marianne Degongle		Bow	Driller	Bow	France
Feb. 6	Concord	Walter John	M L		2	W	Francis Chadwick	Dorothy J. Augers		Bow	Truck Driver	Concord	Laconia
Feb. 15	Concord	Judy Mae	F L		1	W	Henry R. Ladd	Evelyn M. Wiggins		Bow	Bailer	Bow	Concord
Mar. 23	Boscawen	Nancy Lillian	F L		2	W	Armon Duford	Edna L. Fields		Bow	Concord	Concord	Concord
Mar. 28	Concord	Nancy Gail	F L		4	W	Edwin W. Drew	Gloria M. Hemphill		Bow	Runford Press	New Brunswick	Manchester
June 7	Concord	Douglas James	M L		3	W	Harry D. Dennison	Margaret Forest		Bow	Mechanic	Massachusetts	New Hampshire
July 3	Concord	James Walter	M L		4	W	Walter H. Ordway	Ruth L. Nadeau		Bow	Mechanic	Concord	Concord
July 7	Concord	Ann Marie	F L		1	W	John W. Chadwick	Cecile Andet		Bow	Laborer	New Hampshire	New Hampshire
July 23	Concord	Douglas Dean	M L		4	W	Vincent Heath	Dorothy Gallien		Bow	Laborer	New Hampshire	New Hampshire
July 31	Concord	Nelson Ouis	M L		3	W	Ray H. Westcomb	Rosamund Bradeau		Bow	Trucking	Vermont	Bristol
Aug. 9	Concord	Peter Howard	M L		3	W	Alphonse Cyr	Glema J. Howard		Bow	Runford Press	New Hampshire	Concord
Aug. 11	Concord	David Nelson	M L		2	W	Fred Hammond	Gloria Cantara		Bow	Shaver at Tannery	New Hampshire	New Hampshire
Aug. 16	Concord	Patricia	F L		1	W	Robert H. Day	Margaret A. Blood		Bow	Carpenter	New Hampshire	New Hampshire
Sept. 20	Concord	Jeffrey Malcolm	M L		2	W	Robert R. Warren	Carolyn Butler		Bow	Pumpman	Massachusetts	Massachusetts
Sept. 22	Concord	Harvey Charles	M L		1	W	Charles Macauley	Barbara E. Ladd		Bow	U. S. Army	New Hampshire	New Hampshire
Oct. 15	Concord	Philip Robert, Jr.	M L		2	W	Philip R. Gordon	Gladys I. Spear		Bow	Mechanic	New Hampshire	New Hampshire
Oct. 17	Concord	Jane	F L		8	W	Robert Hawkes	Gertrude Landry		Bow	Printer	New Hampshire	New Hampshire
Oct. 17	Concord	Judy	F L		9	W	Robert Hawkes	Alice Ordway		Bow	Dairy Man	Poland	New Hampshire
Nov. 12	Manchester	Brian Paul	M L		7	W	Thomas Gale	Constance Dwoyry		Bow	Carpenter	Concord	Penbrooke
Nov. 1	Concord	Robert Wilfred	M L		1	W	Wilfred Ives	Evelena E. Miller		Bow	Concord Dairy	Hopkinton	No. Weare
Dec. 14	Concord	Wanda Lee	F L		5	W	Milo Cooper			Bow			Newport

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

Marriages Registered in the Town of Bow for the Year Ending December 31, 1951.

Date of marriage	Place of marriage	Name and surname of groom and bride	Residence of each at time of marriage	Age	Color	Occupation of groom and bride	Place of birth of each	Names of parents	Birthplace of parents	Occupation	No. of marriage	Name, residence and official station of persons by whom married
1951												
Jan. 10	Concord	Noel Wilfred Ives	Bow	21 W	W	Carpenter	Concord	N. Wilfred Ives	Vermont	Dead	1	Ned B. McKenny, D.D., Concord
		Constance E. Drewry	Bow	18 W	W	Secretary	North Weare	Edna Smith	Bow	Housewife	1	
Jan. 13	Concord	Henry W. Crooker	Concord	43 W	W	Contractor	Maine	John Drewry	England		3	Rev. M. Eugene Levy, Concord
		Lorraine W. Saltmarsh	Bow	41 W	W	Secretary	New Hampshire	Christina Marland	Massachusetts		2	
Jan. 25	Derry	Walter Hilsinger	Marlboro, Ms.	64 W	W	Laundryman	Massachusetts	Henry D. Crooker	Maine		1	Gladys S. Gray, J. of P., Derry
		Eva L. Watson	Bow	48 W	W	Laundress	New Hampshire	Addie Goodale	New Hampshire		1	
Jan. 27	Mercedith	Edward R. Plourde	Concord	44 W	W	Printer	New Hampshire	Jerrie W. Wheeler	New Hampshire		2	Rev. John J. Bosa, Roman Catholic Priest, Mercedith
		Ardythe Coulter	Bow	20 W	W	Nurse	New Hampshire	Elizabeth MacNeil	New Brunswick		1	
Jan. 29	Concord	Robert Paul Cheney	Bow	20 W	W	Mill Worker	New Hampshire	Lewis Hellsinger	Canada		1	Rev. Richard O. Boner, Concord
		Marie Terese Towne	Concord	22 W	W	Bookkeeper	Massachusetts	Marilda White	Massachusetts		1	
Feb. 5	Boscawen	Cluster E. White	Bow	45 W	W	Painter	New Hampshire	Fred Watson	New Hampshire		2	J. Lincoln Thomas, D.D., Boscawen
		Phyllis M. Cross	Bow	26 W	W	At Home	New Hampshire	Edna Connor	New Hampshire		1	
Feb. 25	Concord	Daniel C. Goodwin	Bow	29 W	W	Labourer	New Hampshire	Geo. O. White	New Hampshire		1	M. Eugene Levy, D.D., Concord
		Barbara E. Howland	Concord	21 W	W	Nurse	New Hampshire	Bethania Chambers	New Hampshire		1	
								Ralph Cross	New Hampshire			
								Iva Amis	New Hampshire			
								Elmer Goodwin	Massachusetts			
								Gladys Hoyt	New Hampshire			
								Edw. Howland	New Hampshire			
								Freda McGuire	Connecticut			

Mar. 10	Nashua	Irving S. Cross	Bow	21	W	U. S. Army	New Hampshire	Ralph Cross Iva Amis	New Hampshire	1	Karl H. Thiem, D.D. Nashua
		Norma M. Maher	Manchester	17	W	Shoemaker	New Hampshire	Quier Maher	New Hampshire	1	
May 10	Bow	Joseph A. Norton, Jr.	Henniker	22	W	Prop. Serv. Sta.	New Hampshire	Edna Wetherbee	New Hampshire	1	Rev. Earle B. Luscombe Pembroke
		Alice J. Hanson	Bow	20	W	Secretary	New Hampshire	Evelyn L. Tucker	New Hampshire	1	
May 26	Concord	John H. Rodgers	Concord	23	W	Teller	New Hampshire	Oscar V. Hanson	New Hampshire	1	Rev. Nod B. McKenney Concord
		Kemis Lee Clay	Bow	18	W	Secretary	New Hampshire	Lillian Morgan	Massachusetts	1	
June 2	Bow	Arthur W. Sargent, Jr.	Bow	23	W	Steamfitter	New Hampshire	Thos. Rodgers	New Hampshire	1	Rev. Earle B. Luscombe Pembroke
		Earline D. Carlyn	Bow	24	W	Waitress	Massachusetts	Mildred Morrill	Washington	2	
June 8	Concord	Robert M. Dahood	Concord	19	W	Laborer	New Hampshire	Frances McComb	New Hampshire	1	Rev. M. Eugene Levy Concord
		Ruth L. Ladd	Bow	18	W	Typist	New Hampshire	Arthur W. Sargent	Massachusetts	1	
June 16	Bow	Walter J. Nesbitt, Jr.	Concord	23	W	Mechanic	Massachusetts	Wm. Claton	Syria	1	Rev. Raymond A. Bean Chester, Penn.
		Grace E. Mack	Bow	27	W	Teacher	New Hampshire	Michael Dahood	New Hampshire	1	
June 23	Bow	Edw. Earl Hemphill	Bow	27	W	U. S. Air Force	New Hampshire	Charles Ladd	Canada	1	Rev. M. Eugene Levy Concord
		Barbara Wilma Storrs	Bow	18	W	At Home	New Hampshire	Edith Holt	New Hampshire	1	
June 24	Bow	Donald Saltmarsh, Jr.	Bow	22	W	Student	Massachusetts	Edwin E. Hemphill	New Hampshire	1	Rev. Daniel W. Nicely Concord
		Jean Leona Dodge	Concord	23	W	Teacher	Vermont	Ella F. Duending	Minnesota	1	
July 14	Concord	Wayne E. Hutchins	Bow	23	W	Student	New Hampshire	Wilma V. Rogers	New Hampshire	1	Rev. Nod B. McKenney Concord
		Marjorie J. Clay	Bow	20	W	Bookkeeper	New Hampshire	Donald W. Saltmarsh	Massachusetts	1	
July 28	Concord	Edw. Nemiccolo	Bow	24	W	Gas Sta. Attend.	Massachusetts	Dorothy Alexander	Massachusetts	1	Rev. Everett B. Moore Concord
		Shirley M. Headberg	Bow	20	W	Typist	New Hampshire	Kenneth Dodge	Vermont	1	
								Margaret Devost	New Hampshire	1	
								Clas. Hutchins	New Hampshire	1	
								Arline Finfield	New Hampshire	1	
								Ausel R. Clay	Washington	1	
								Frances McComb	Italy	1	
								Feliciano Nemiccolo	New York	1	
								Dorothy Briggs	Massachusetts	1	
								Ernest Headberg	New Hampshire	1	
								Pearle Mack	New Hampshire	1	

Marriages Registered in the Town of Bow for the Year ending December 31, 1951 — Continued.

Date of marriage	Place of marriage	Name and surname of groom and bride	Residence of each at time of marriage	Age	Color	Occupation of groom and bride	Place of birth of each	Names of parents	Birthplace of parents	Occupation	No. of marriage	Name, residence and official station of persons by whom married
1951 Aug. 18	Concord	Roy N. Ordway	Bow	33	W	Salesman	Massachusetts	Robert C. Perkins Louise Chandler	New Hampshire New Hampshire		2	Rev. Clinton L. Morrill Concord
		Patricia Perkins	Concord	28	W	Secretary	New Hampshire	Scott W. Ordway Susan Neil	New Hampshire Canada		1	
Aug. 25	Bow	Elmer P. Warriner	Dunbarton	32	W	Tannery Wkr.	New Hampshire	Walter Warriner Mary Alexander	New Hampshire Pennsylvania		1	Rev. Dale C. Bishoff R. 3, Concord
		Lucy B. Prusia	Bow	23	W	Insurance Clerk	New Hampshire	Alvin Prusia Ethel Brown	Iowa New Hampshire		1	
Aug. 25	Bow	Richard A. Moulton	Ashland	21	W	Student	New Hampshire	Ralph W. Moulton Mabel T. Marsh	Massachusetts New Hampshire		1	Rev. Earle B. Luscombe Pembroke
		Joanne B. Howe	Bow	22	W	Teacher	New Hampshire	Harold W. Howe Barbara Keyes	New Hampshire Maine		1	
Sept. 1	Bow	Ernest L. Whitney	Bow	68	W	Painter	Vermont	Geo. Whitney Hattie L. Corven	Vermont Vermont		2	Rev. Earle B. Luscombe Pembroke
		Frances E. Coulter	Bow	52	W	Housewife	Vermont	Chas. H. Buck Lizzie E. Walker	Vermont New Hampshire		2	
Sept. 8	Danbury	Kenneth A. Clay	Bow	24	W	Merrimack Mill	New Hampshire	Ansel R. Clay Frances McComb	New Hampshire Washington		1	Rev. I. Stewart Campbell Wilnot
		Nellie E. Philips	Danbury	18	W	Stenographer	New Hampshire	Robert M. Phelps Esther Bradley	New Hampshire New Hampshire		1	
Sept. 8	Bow	Donald F. Stone	Bow	20	W	U. S. A. F.	New Hampshire	Frank W. Stone Verna M. Johns	New Hampshire New Hampshire		1	Rev. Earle B. Luscombe Pembroke
		Lyle E. Sargent	Bow	19	W	Stenographer	New Hampshire	Philip J. Sargent Hilda E. Morgan	New Hampshire New Hampshire		1	
Sept. 15	Henniker	John R. Young	Bow	24	W	Steward	Massachusetts	John Young Helen Wallgren	Scotland Massachusetts		1	Chas. H. Tucker, J. of P. Henniker
		Nancy Lee Davis	Pittsfield	18	W	Presser	New Hampshire	Gilbert Davis Rose E. Labbe	New Hampshire New Hampshire		1	
Nov. 30	Concord	Ronald E. Mackey	Hopkinton	32	W	Machinist	Maine	Wm. G. Mackey Edith Montgomery	Canada Massachusetts	Dead	1	M. Eugene Levy, D.D. Concord
		Ernestine D. Clark	Bow	33	W	Nurse	New Hampshire	Arthur B. Clark Helen C. White	Massachusetts Massachusetts	Dead At Home	1	

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

Deaths Registered in the Town of Bow for the Year Ending December 31, 1951.

Date of death	Place of death	Name and surname of deceased	Years			Place of birth	Color	Single, married or widowed	Occupation	Name of father	Maiden name of mother
			Years	Months	Days						
1951											
Jan. 25	Concord	Pliny Gilmore Morrison	86			Ryegate, Vt.	M	M	Patent Maker	Gilmore Morrison	Hannah E. Knight
Mar. 17	Concord	Frances Hoyt	38			Derry	F	W	M	Housewife	Phoebe Kelley
Apr. 13	Bow	Bertha C. Foote	89			Methuen, Mass.	F	W	W	M	Susan Stone
July 5	Bow	William K. Leete	88			Nicolet Fls., P. Q.	M	W	W	M	Flora E. McGowan
July 17	Concord	Rose M. Wetherbee	70			Jackson	F	W	M	Housewife	Margaret Dana
Aug. 6	Milton	Charles E. Wilkinson	83			Connecticut	M	W	W	Retired	Louisa Soule
Aug. 9	Concord	Herbert M. Drew	52			Bow	M	W	M	Brick Mason	Mary E. Baker
Aug. 10	Concord	John Prince	84			Franklin	M	W	M	R. R. Cond'tor	Sarah Chesley
Oct. 8	Bow	Edw. F. Saltmarsh	81			Berlin, Mass.	M	W	W	Ret. Farmer	Not Given
Oct. 15	Concord	Eva A. Allbee	76			Manchester	F	W	M	Housewife	James T. Frost
Oct. 24	Concord	Lloyd M. Saltmarsh	45			Bow	M	W	M	Farmer	Ethel Morgan
Dec. 2	Concord	Charles H. Hutchins	55			Center Harbor	M	W	M	B. & M. R. R.	Iva Thompson
Dec. 11	Concord	Alta H. Peaslee	38			Brewer, Me.	F	W	M	Housewife	Margaret Anderson
Dec. 29	Concord	Leah A. Drew	63			Lancaster	F	W	M	Housewife	Nellie Coning
Dec. 31	Bow	Martin Christiansen	74			Norway	M	W	M	Retired	Not Stated
		Ava Emery Ordway	56			Everett, Mass.	F	W	M	Housewife	Florence A. French

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

